



AUDIT REPORT – WEST DES MOINES COMMUNITY SCHOOL DISTRICT

Audit Report Released. The State Auditor's Office recently released a report on a special investigation of the West Des Moines Community School District for the period May 22, 2012, through March 31, 2015.

Background. The audit was requested by district officials as a result of concerns identified after reviewing the use of the district procurement card by the then Western Hills Elementary Principal.

Findings. The Auditor's Office identified \$11,500 of improper and unsupported reimbursements. A total of \$9,800 of improper disbursements identified were for personal purchases made with a district procurement card, including \$3,800 of travel costs incurred by the elementary principal, \$5,300 in gift cards, and \$600 of party supplies. A total of \$1,700 of unsupported disbursements included purchases made with district procurement cards without sufficient supporting documentation.

Recommendation. The Auditor's Office made the following recommendations to prevent improper practices:

- The school district should have procedures to prevent individuals with procurement cards from reviewing and authorizing their own purchases.
- School district officials should ensure schools maintain original and proper supporting documentation for purchases.
- The school district should consider revising the Procurement Card Program Handbook to strictly prohibit the use of procurement cards for personal purposes. The district should develop a policy for immediate repayment when district officials become aware of any personal use of procurement cards. Additionally, the Handbook should specify disciplinary action for any personal use of purchase cards.
- District officials should implement procedures to ensure all items purchased with district funds are delivered to the appropriate district facility and not to personal residences.
- The school district should ensure compliance with [Iowa Code section 279.29](#) that requires approval by the school board prior to payment for purchases.
- District officials should establish procedures to ensure equipment purchases are centrally controlled to prevent and detect duplicate and unnecessary purchases of electronic equipment in a timely manner. Additionally, an inventory of all equipment should be conducted periodically and compared to the fixed asset records by a person independent of the record keeping function.
- The school district should ensure all schools are administering the Kids Care Club according to the Procurement Card Program Handbook and activity is included in the district's financial statements.

Additional Information. The complete audit report on the West Des Moines Community School District is available on the State Auditor's [website](#).

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